IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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I.T.A. No.154 of 2007
Date of Decision:01.05.2007

Commissioner of Income Tax-II, Ludhiana

.....Appellant

Vs.

M/s Nahar Export Ltd., Ludhiana

.....Respondent

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr.S.K.Garg Narwana, Advocate for the revenue.

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M.M.Kumar, J. (Oral)

Learned counsel for the revenue states that the matter has been decided against the revenue in I.T.A. No.193 of 2005 – **Commissioner of Income Tax, Ludhiana v. Vardhman Polytex Limited** decided on 22.5.2006.

In view of the above, we find that the matter is squarely covered against the revenue.

Dismissed.

(M.M.KUMAR)
JUDGE

May 01, 2007 **(RAJESH BINDAL)**
renu **JUDGE**